

GENERAL FUND BUDGET FY 2017/2018

	2016 Actual Expense	2017 Adopted Budget	2017 Amended Budget	2018 Dept Head Requested	2018 Bd Selectmen Proposed	2018 Bd Finance Proposed		
114 - Gov't Misc & Benefits								
100 Personnel Services								
121	FICA/Medicare	606,470	627,209	627,209	641,814	641,814	637,705	1.67%
122	IRS 125 - Flex Admin	600	0	0	0	0	0	
123	Workers Compensation	264,891	310,701	310,701	355,950	355,950	355,950	14.56%
124	Pension	638,005	679,886	679,886	827,775	827,775	827,775	21.75%
125	Life Insurance	9,570	10,320	10,320	11,374	11,374	11,374	10.21%
126	LT Disability Insurance	16,360	17,250	17,250	19,068	19,068	19,068	10.54%
127	Health/Dental Care	1,564,389	1,734,556	1,734,556	1,824,913	1,824,913	1,824,913	5.21%
128	Retirement Liability	10,767	11,000	11,000	114,726	114,726	113,605	932.77%
999	Accrued Payroll	(102,084)	0	0	0	0	0	
Personnel Services Total		3,008,967	3,390,922	3,390,922	3,795,620	3,795,620	3,790,390	11.78%
140 Legal Services								
231	Transcripts	0	1,000	1,000	1,000	1,000	1,000	0.00%
232	Legal Ads	25,106	23,500	23,500	25,000	25,000	25,000	6.38%
233	General Govt	142,755	130,000	130,000	142,500	142,500	142,500	9.62%
234	Zoning	33,440	20,000	20,000	25,000	25,000	25,000	25.00%
235	Labor Town	29,206	40,000	40,000	29,000	29,000	25,000	-37.50%
236	Labor PS	12,243	15,000	15,000	15,000	15,000	15,000	0.00%
237	Planning	6,510	6,000	6,000	6,000	6,000	6,000	0.00%
238	Conservation	9,372	4,000	4,000	4,000	4,000	4,000	0.00%
239	Assessment Court Costs	0	0	0	0	0	0	
Legal Services Totals		258,633	239,500	239,500	247,500	247,500	243,500	1.67%

	2016 Actual Expense	2017 Adopted Budget	2017 Amended Budget	2018 Dept Head Requested	2018 Bd Selectmen Proposed	2018 Bd Finance Proposed	
200 Services - Contracted/Operations							
201 Unemployment Compensation	8,724	10,000	10,000	10,000	10,000	10,000	0.00%
203 Eviction-Moving & Storage	0	400	400	400	400	400	0.00%
239 Checking Indices	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
290 Insurance P D & L	242,120	283,086	283,086	272,454	272,454	267,454	-5.52%
295 Employee Assistance	1,690	1,700	1,700	1,700	1,700	1,700	0.00%
Services - Contracted/Operations	254,534	297,186	297,186	286,554	286,554	281,554	-5.26%
300 Operating Expenses							
243 Professional Dev/Mgt Training	347	3,000	3,000	3,000	3,000	3,000	0.00%
245 SE COG/CRED/CCM	35,485	35,485	35,485	35,485	35,485	35,485	0.00%
255 Reprinting Ordinances	10	200	200	200	200	200	0.00%
Operating Expenses Total	35,842	38,685	38,685	38,685	38,685	38,685	0.00%
Gov't Misc & Benefits Total	3,557,975	3,966,293	3,966,293	4,368,359	4,368,359	4,354,129	9.78%
					Revenue	30,440	
					Net Budget	4,323,689	

TOWN OF EAST LYME

FY 2017/2018

Dept No. 114

Budget Input

Dept Name Govt Misc/Benefits

24-Apr-17

Acct.	Account Description	17/18 Budget	Supporting Description of Activity
100 Personnel Services			
121	FICA/Medicare	637,705	Payroll taxes. Represents .0765% of total salaries (\$8,289,725) throughout the budget. BoF reduction as a result of various wage reductions.
122	IRS 125-Flex Admin	0	Plan no longer offered, due to H S A.
123	Worker's Compensation	355,950	Represents an 10% (\$355,842) increase over our current 2016/17 fiscal year premiums (\$323,493). The rate includes inflation increase and exposure increase. This is extending our 3 year rate lock for better rates was scheduled to be 20%. Also includes a provision for end of year payroll audit (\$6,000).
124	Pension	827,775	Represents employer share funding for the Defined Benefit and Defined Contribution Pension Plans. As of the January 2016 defined benefit valuation employer contributions were as follows: Firemen \$62,199; Police \$276,694; Unaffiliated \$83,133; Dispatch \$11,781 and General Government Union \$215,861. Funding for the defined contribution plan \$79,873. Funding for the 2016/17 fiscal year is estimated to be \$827,775. DB estimate is an average of the highest per category over the last five years and the actuaries budget increase for 2017/18 which was 21.8%.
125	Life Insurance	11,374	The rate per \$1,000 of insurance is \$.025. Town Hall Employees have \$25,000; Department Heads have \$50,000; First Selectman \$100,000; Police Officers, Firefighters, Dispatchers and non-union supervisors \$50,000.
126	LT Disability Insurance	19,068	The rate per \$1,000 of salary for this insurance coverage is \$.00504. Firefighters, Police Officers and Unaffiliated Employees have this coverage.
127	Health/Dental Care	1,824,913	Represents a 11.9% (1,639,713) funding increase as recommended by our insurance broker. Final rates will become available during the budget process. This also includes HSA account funding in the amount of \$88,100, Insurance Waivers of \$12,000, \$6,000 Charter Oak Services for Volunteer Firefighter physicals, \$300 Injured Workers Pharmacy and \$1,800 for OPEB financial disclosure.

Acct.	Account Description	17/18 Budget	Supporting Description of Activity
128	Retirement Liability	113,605	Includes funding for retiree during 2016/17 fiscal year. In addition includes funding for other employees we understand may be retiring during the upcoming fiscal year. On June 30, 2016, we had an unfunded liability in the amount of \$845,878 in accrued employees time on the books. As our aging workforce begins to retire, we need to make provisions for fiscal year pay outs. <u>BoF reduction by FS.</u>
Personnel Services Total		3,790,390 .	
140 Legal Services			
231	Transcripts	1,000	When professional services are required to have transcripts transcribed for legal proceedings.
232	Legal Ads	25,000	Various town-wide legal notices that are necessary. Amount of request based upon historical analysis.
233	General Govt	142,500	Legal services for issues related to General Government. Request based upon historical analysis. 2015/16 = 142,500; 2014/15 = \$148,650; 2013/14 = \$122,790; 2012/13 = \$130,123; 2011/12 = \$175,095; 2010/11 = 233,613; 2009/10 = \$213,469; 2008/09 = \$156,967; 2007/08 = \$97,305; 2006/07 = \$99,765; and 2005/06 = \$92,421.
234	Zoning	25,000	Legal services specific to Zoning related issues. Request based upon historical analysis. 2015/16 = \$33,440; 2014/15 = \$18,150; 2013/14 = \$21,028; 2012/13 = \$16,485; 2011/12 = \$12,357; 2010/11 = \$8,448; 2009/10 = \$8,830; 2008/09 = \$6,800; 2007/08 = \$23,546; 2006/07 = \$16,875; and 2005/06 = \$66,509.
235	Labor Town	25,000	Legal services specific for all town labor issues except for those related to public safety. History is as follows: 2015/16 = \$29,206; 2014/15 = \$15,330; 2013/14 = \$20,000; 2012/13 = \$30,725; 2011/12 = \$27,321; 2010/11 = \$6,935; 2009/10 = \$17,294; 2008/09 = \$17,692; 2007/08 = \$18,733; 2006/07 = \$17,470; and 2005/06 = \$14,124. We will begin negotiating a successor agreement for United Public Service Employees Union (UPSEU). <u>BoF reduction by FS</u>
236	Labor PS	15,000	Legal services specific for public safety only. History is as follows: 2015/16 = \$12,243; 2014/15 = \$30,625; 2013/14 = \$22,377; 2012/13 = \$11,291; 2011/12 = \$14,095; 2010/11 = \$27,969; 2009/10 \$41,231; 2008/09 = \$133,730; 2007/08 = \$166,585; 2006/07 = \$33,847; and 2005/06 = \$57,335. We are in arbitration with the Dispatch Union.

Acct.	Account Description	17/18 Budget	Supporting Description of Activity
237	Planning	6,000	Legal services specific to Planning related issues. Request based upon history. 2015/16 = \$6,510; 2014/15 = \$5,981; 2013/14 = \$6,000; 2012/13 = \$11,016; 2011/12 = \$11,900; 2010/11 = \$8,454; 2009/10 \$2,318; 2008/09 = \$5,881; 2007/08 = \$4,111; 2006/07 = \$937; and 2005/06 = \$4,902.
238	Conservation	4,000	Legal services specific to Conservation related issues. Request based upon history. 2015/16 = \$9,372; 2014/15 = \$4,199; 2013/14 = \$2,000; 2012/13 = \$0; 2011/12 = 600; 2010/11 = \$2,073; 2009/10 \$325; 2008/09 = \$1,035; 2007/08 = \$4,443; 2006/07 = \$3,982; 2005/06 = \$7,353.
239	Assessment Court Costs	0	No funding requested for 2016/17.
Legal Services Total		243,500	

200 Services - Contracted/Operations

201	Unemployment Compensation	10,000	As a municipality we pay for unemployment only when there is someone currently collecting. Historical liabilities are as follows: 2015/16 = \$8,724; 2014/15 = \$23,729; 2013/14 = \$1,492; 2012/13 = \$3,093; 2010/11 \$10,780; 2009/10 \$15,250; 2008/09 \$17,714; 2007/08 \$6,116. This request is based upon consideration of prior fiscal years history. The maximum weekly exposure for an employee is \$555, which for 26 weeks = \$14,430. Fiscal year to date, we have expended \$8,280.
203	Eviction-Moving & Storage	400	Pursuant to state statute if there is an eviction in town, the landlord brings items remaining in an apartment out to the street and the town must pick up the items and provide for storage.
239	Checking Indices	2,000	Pursuant to section 7-14 of the state statutes the selectmen of each town must retain the services of an individual to examination the land records to certify they are in order.
290	Insurance - PD & L	267,454	This funding is for the various property, auto and liability insurance policies the town has. Estimate includes a 3% premium increase (from \$246,951 to \$254,360), a provision for insurance deductible expenses (\$5,000) and a provision for add ons that may be necessary during the fiscal year (\$2,000). Also includes the following ancillary policies: \$5,000 Ungerground Storage Tanks (UST's), \$3,650 Crime Policy and \$312 Tax Collectors Bond. We were anticipating a 10% increase, however, by extending a multi-year agreement with CIRMA estimated increase 3%. <u>BoF reduction by FS remove UST funding all tanks removed</u>

Acct.	Account Description	17/18 Budget	Supporting Description of Activity
295	Employee Assistance	1,700	Employee Assistance Program (EAP) program for town employees. No increase expected.
Services - Vehicle Maint Total		281,554	
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300 Operating Expenses - Supplies/Fuels			
243	Professional Dev/Mgt Training	3,000	Where possible various departments who have typically charged their conferences and seminars to this line item have budgeted directly in their respective departments. They include Assessor 102, Planning 117, Finance 118. Remaining funding for town-wide in-house training, Board of Selectmen.
245	SE COG/CRED/CCM	35,485	Membership dues for the towns membership to Southeastern Connecticut Council of Governments \$10,537, Southeast Area Transit District (SEAT) \$6,311 , Connecticut Conference of Municipalities (CCM) \$10,906. SECTer \$6,706 and Council of Small Towns (COST) \$1,025.
255	Reprinting Ordinances	200	Funds set aside for reprinting town ordinances. This is done every other year in the even years. During the previous cycle, the Board of Education Print Shop did this job for the town at a savings of several hundred dollars.
Operating Expenses		38,685	
Gov't Misc & Benefits Total		4,354,129	